

EXHIBIT N

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December 13, 2010

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VIA U.S. MAIL AND E-MAIL (nsabourin@couchwhite.com)

Nathan R. Sabourin, Esq.
Couch White, LLP
540 Broadway
Albany, NY 12207-2743

**Re: Kelly Bennett v. Sterling Planet, Inc.
U.S.D.C., N.D.N.Y. Civil Action #09-1176 (GLS/DRH)**

Dear Mr. Sabourin:

This responds to your correspondence of December 3, 2010 in which you request an explanation of the gross profit and supply contract information for the RBS Citizens Bank ("RBS") transaction. As indicated in SP-24, RBS purchased 30,000 MWh (15,000 MWh per year for the years 2009 and 2010) as part of the CTCleanEnergyOptions program. RBS's total purchase price for those units was \$345,000.

Under the CTCleanEnergyOptions program, Sterling Planet is required to offer its customers RECs comprised of a certain mix of renewable energy sources. As detailed in SP-23, supplies of the specific sources that comprise the mix are acquired at different costs. Therefore, a weighted average is used to determine the cost per MWh for the REC blend used to supply purchases under the CTCleanEnergyOptions program. As shown on SP-23, Sterling Planet's 2009 cost per MWh was \$3.11 and in 2010 its cost per MWh was \$5.40.

Thus, supply costs for RECs allocated for RBS's purchases as shown by SP-23 can be summarized as follows:

Supply Cost in 2009	15,000 MWh x \$3.11 = \$46,650
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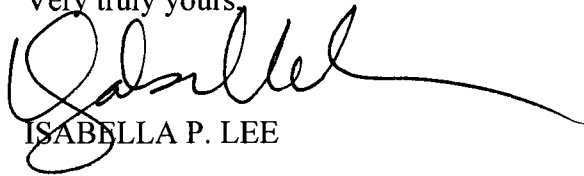
Supply Cost in 2010	15,000 MWh x \$5.40 = \$81,000
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Please let me know if you have any further questions.

December 13, 2010

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Very truly yours,

A handwritten signature in black ink, appearing to read 'Isabella P. Lee', with a long horizontal flourish extending to the right.

ISABELLA P. LEE

IPL/mbg